

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI**

IN RE:

CASE NUMBER:

HERBERT G. ROGERS, III,

11-15431

**MOTION FOR AUTHORITY AND APPROVAL TO MAKE DISBURSEMENTS
TO TAXING AUTHORITIES**

Comes now SELENE D. MADDOX, Trustee for the above captioned estate, and files this her Motion for Authority and Approval to Make Disbursements to Taxing Authorities, and in support thereof, states unto the Court as follow, to-wit:

On September 15, 2015, the Trustee filed the estate's federal and state tax returns, copies of which are attached hereto. The tax liability due on the federal return is \$28,425.00, plus interest from the date of the filing of the return until the date paid and to include any penalties, if any. The tax liability due on the state return is \$9,860.00, plus interest from the date of the filing of the return until the date paid and to include any penalties, if any.

WHEREFORE, for the foregoing reason, the Trustee respectfully requests that, after due notice is given to all creditors and parties-in-interest, the Court enter its Order authorizing and approving the foregoing described disbursements, plus any additional interest and penalties to accrue until paid, and she requests such other and further relief as the Court may deem just and proper.

Respectfully submitted, on this the 15th day of September, 2015.


(S) SELENE D. MADDOX

**SELENE D. MADDOX, Trustee
Attorney for Trustee
MSB #1815**

**362 N. Broadway Street
Tupelo, MS 38804 (662) 842-1600**

CERTIFICATE OF SERVICE

I, SELENE D. MADDOX, certify that on the 18th day of October, 2010, I mailed a copy of the foregoing to the following:

Internal Revenue Service
401 West Peachtree Street, N.W.
Stop 603-D
Atlanta, GA 30308

Internal Revenue Service Center
Ogden, UT 84201-0148

Internal Revenue Service
Stop 18
100 West Capitol Street
Jackson, MS 39269

Samuel Wright, Esquire
Assistant U.S. Attorney
900 Jefferson Avenue
Oxford, MS 38655-3608

Internal Revenue Service
Post Office Box 7346
Philadelphia, PA 19114

Office of Revenue
State of Mississippi
Post Office Box 23050
Jackson, MS 39225-3050

I further certify that a copy of the foregoing was sent to the Office of the U.S. Trustee using the United States Bankruptcy Court's ECF System.

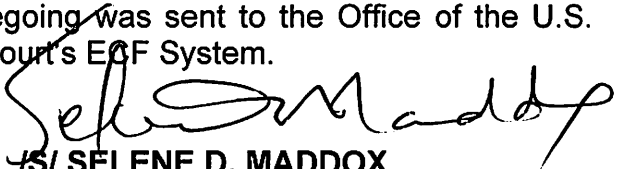

SELENE D. MADDOX
SELENE D. MADDOX

EXHIBIT "A"

Form	1041	Department of the Treasury — Internal Revenue Service U.S. Income Tax Return for Estates and Trusts ▶ Information about Form 1041 and its separate instructions is at www.irs.gov/form1041 .	2014	OMB No. 1545-0092
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A Check all that apply: <input type="checkbox"/> Decedent's estate <input type="checkbox"/> Simple trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input checked="" type="checkbox"/> Bankruptcy estate — Chapter 7 <input type="checkbox"/> Bankruptcy estate — Chapter 11 <input type="checkbox"/> Pooled income fund	For calendar year 2014 or fiscal year beginning , 2014, and ending , Name of estate or trust (If a grantor type trust, see the instructions.) BANKRUPTCY ESTATE OF HERBERT G ROGERS III Name and title of fiduciary SELENE D MADDOX, TRUSTEE Number, street, and room or suite number (If a P.O. box, see the instructions.) 362 NORTH BROADWAY STREET City or town, state or province, country, and ZIP or foreign postal code TUPELO MS 38804	C Employer identification number 30-647481 D Date entity created 12-10-2013 E Nonexempt charitable and split-interest trusts, check applicable box(es), see instr: <input type="checkbox"/> Described in section 4947(a)(1). Check here if not a private foundation . . . <input type="checkbox"/> <input type="checkbox"/> Described in section 4947(a)(2)
B Number of Schs K-1 attached (see instructions) . . . 0	F Check applicable boxes: <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in trust's name <input type="checkbox"/> Change in fiduciary <input type="checkbox"/> Change in fiduciary's name <input type="checkbox"/> Change in fiduciary's address	

G Check here if the estate or filing trust made a section 645 election ☐ Trust TIN ▶

Income	1 Interest income. 2 a Total ordinary dividends b Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust 3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040) 4 Capital gain or (loss). Attach Schedule D (Form 1041) 5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040) 6 Farm income or (loss). Attach Schedule F (Form 1040) 7 Ordinary gain or (loss). Attach Form 4797 8 Other income. List type and amount 9 Total income. Combine lines 1, 2a, and 3 through 8 ▶	1 2 a 3 4 5 6 7 8 9	
Deductions	10 Interest. Check if Form 4952 is attached <input type="checkbox"/> 11 Taxes 12 Fiduciary fees 13 Charitable deduction (from Schedule A, line 7) 14 Attorney, accountant, and return preparer fees 15 a Other deductions not subject to the 2% floor (attach schedule) b Net operating loss deduction (see instructions) c Allowable miscellaneous itemized deductions subject to the 2% floor 16 Add lines 10 through 15c. ▶ 17 Adjusted total income or (loss). Subtract line 16 from line 9 17 18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041) 19 Estate tax deduction including certain generation-skipping taxes (attach computation) 20 Exemption 21 Add lines 18 through 20 ▶	10 11 12 13 14 15 a 15 b 15 c 16 17 18 19 20 21	
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see instructions 23 Total tax (from Schedule G, line 7). 28,425. 24 Payments: a 2014 estimated tax payments and amount applied from 2013 return b Estimated tax payments allocated to beneficiaries (from Form 1041-T) c Subtract line 24b from line 24a d Tax paid with Form 7004 (see instructions) e Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/> Other payments: f Form 2439 ; g Form 4136 ; Total 25 Total payments. Add lines 24c through 24e, and 24h 26 Estimated tax penalty (see instructions) 27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed 28,425. 28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid 29 Amount of line 28 to be: a Credited to 2015 estimated tax ; b Refunded	22 23 24 a 24 b 24 c 24 d 24 e 24 h 25 26 27 28 29	

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary *Selene Maddox* Date 9/15/15 EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instrs)? ☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name ETHEL F. MITCHENER, CPA	Preparer's signature <u><i>ETHEL F MITCHENER CPA</i></u>	Date 09/14/15	Check <input type="checkbox"/> if self-employed	PTIN 000015101
	Firm's name MITCHENER, STACY, THOMAS & ASSOCIATES, PLLC	Firm's EIN ▶ 64-3278603		Phone no. (662) 327-6002	
	Firm's address P O BOX 8000 COLUMBUS MS 39705				

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Form 1041 (2014) BANKRUPTCY ESTATE OF HERBERT G ROGERS III

30-6417481

Page 2

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1
2	Tax-exempt income allocable to charitable contributions (see instructions)	2
3	Subtract line 2 from line 1.	3
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes.	4
5	Add lines 3 and 4.	5
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions)	6
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7

Schedule B Income Distribution Deduction

1	Adjusted total income (see instructions)	1
2	Adjusted tax-exempt interest	2
3	Total net gain from Schedule D (Form 1041), line 19, column (1) (see instructions)	3
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion).	4
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8
9	Income required to be distributed currently	9
10	Other amounts paid, credited, or otherwise required to be distributed	10
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11
12	Enter the amount of tax-exempt income included on line 11.	12
13	Tentative income distribution deduction. Subtract line 12 from line 11	13
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18.	15

Schedule G Tax Computation (see instructions)

1	Tax: a Tax on taxable income (see instructions)	1 a	
	b Tax on lump-sum distributions. Attach Form 4972	1 b	
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1 c	0.
	d Total. Add lines 1a through 1c.	1 d	0.
2 a	Foreign tax credit. Attach Form 1116	2 a	
	b General business credit. Attach Form 3800	2 b	
	c Credit for prior year minimum tax. Attach Form 8801	2 c	
	d Bond credits. Attach Form 8912	2 d	
	e Total credits. Add lines 2a through 2d	2 e	
3	Subtract line 2e from line 1d. If zero or less, enter -0-	3	0.
4	Net investment income tax from Form 8960, line 21.	4	
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	5	
6	Household employment taxes. Attach Schedule H (Form 1040)	6	
7	Total tax. Add lines 3 through 6. Enter here and on page 1, line 23	7	0.

Other Information

	Yes	No
1 Did the estate or trust receive tax-exempt income? If 'Yes,' attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends . . . ▶ \$		X
2 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		X
3 At any time during calendar year 2014, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If 'Yes,' enter the name of the foreign country ▶		X
4 During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If 'Yes,' the estate or trust may have to file Form 3520. See instructions		X
5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If 'Yes,' see the instructions for required attachment		X
6 If this is an estate or a complex trust making the section 663(b) election, check here (see instructions)	<input checked="" type="checkbox"/>	
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)	<input checked="" type="checkbox"/>	
8 If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here	<input checked="" type="checkbox"/>	
9 Are any present or future trust beneficiaries skip persons? See instructions		X

[REDACTED]

[REDACTED]

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2014** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning _____, 2014, ending _____, 20		See separate instructions.
Your first name and initial BANKRUPTCY ESTATE OF	Last name HERBERT G ROGERS III	Your social security number 30-641 7481
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. SELENE D MADDOX, TRUSTEE 362 N BROADWAY ST		▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). TUPELO MS 38804		
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

<p>1 <input type="checkbox"/> Single</p> <p>2 <input type="checkbox"/> Married filing jointly (even if only one had income)</p> <p>3 <input checked="" type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶</p>	<p>4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶</p> <p>5 <input type="checkbox"/> Qualifying widow(er) with dependent child</p>
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Check only one box.

Exemptions

<p>6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a</p> <p>b <input type="checkbox"/> Spouse</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">c Dependents:</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)</th> </tr> </thead> <tbody> <tr> <td>(1) First name</td> <td>Last name</td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>d Total number of exemptions claimed</p>	c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	(1) First name	Last name			<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>	<p>Boxes checked on 6a and 6b 1</p> <p>No. of children on 6c who:</p> <ul style="list-style-type: none"> • lived with you • did not live with you due to divorce or separation (see instructions) <p>Dependents on 6c not entered above</p> <p>Add numbers on lines above ▶ 1</p>
c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)																						
(1) First name	Last name			<input type="checkbox"/>																						
				<input type="checkbox"/>																						
				<input type="checkbox"/>																						
				<input type="checkbox"/>																						

If more than four dependents, see instructions and check here ▶ ☐

Income

<p>7 Wages, salaries, tips, etc. Attach Form(s) W-2</p> <p>8a Taxable interest. Attach Schedule B if required</p> <p>b Tax-exempt interest. Do not include on line 8a 8b</p> <p>9a Ordinary dividends. Attach Schedule B if required</p> <p>b Qualified dividends 9b</p> <p>10 Taxable refunds, credits, or offsets of state and local income taxes</p> <p>11 Alimony received</p> <p>12 Business income or (loss). Attach Schedule C or C-EZ</p> <p>13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/></p> <p>14 Other gains or (losses). Attach Form 4797</p> <p>15a IRA distributions 15a</p> <p>b Taxable amount 15b</p> <p>16a Pensions and annuities 16a</p> <p>b Taxable amount 16b</p> <p>17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E</p> <p>18 Farm income or (loss). Attach Schedule F</p> <p>19 Unemployment compensation</p> <p>20a Social security benefits 20a</p> <p>b Taxable amount 20b</p> <p>21 Other income. List type and amount</p> <p>22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶</p>	<p>7</p> <p>8a</p> <p>9a</p> <p>10</p> <p>11</p> <p>12</p> <p>13 208,500.</p> <p>14</p> <p>15b</p> <p>16b</p> <p>17</p> <p>18</p> <p>19</p> <p>20b</p> <p>21</p> <p>22 208,500.</p>
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Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Adjusted Gross Income

<p>23 Educator expenses</p> <p>24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ</p> <p>25 Health savings account deduction. Attach Form 8889</p> <p>26 Moving expenses. Attach Form 3903</p> <p>27 Deductible part of self-employment tax. Attach Schedule SE</p> <p>28 Self-employed SEP, SIMPLE, and qualified plans</p> <p>29 Self-employed health insurance deduction</p> <p>30 Penalty on early withdrawal of savings</p> <p>31a Alimony paid b Recipient's SSN ▶</p> <p>32 IRA deduction</p> <p>33 Student loan interest deduction</p> <p>34 Tuition and fees. Attach Form 8917</p> <p>35 Domestic production activities deduction. Attach Form 8903</p> <p>36 Add lines 23 through 35</p> <p>37 Subtract line 36 from line 22. This is your adjusted gross income ▶</p>	<p>23</p> <p>24</p> <p>25</p> <p>26</p> <p>27</p> <p>28</p> <p>29</p> <p>30</p> <p>31a</p> <p>32</p> <p>33</p> <p>34</p> <p>35</p> <p>36</p> <p>37 208,500.</p>
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**SCHEDULE D
(Form 1040)****Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.
 ► Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.
 ► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

2014
 Attachment
 Sequence No. **12**

Name(s) shown on return

BANKRUPTCY ESTATE OF HERBERT G ROGERS III

Your social security number

30-6417481

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	300,000.	91,500.		208,500.
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 208,500.

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶</p> <p>20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>	<p>16</p> <p>18</p> <p>19</p> <p>21</p>	<p>208,500.</p> <p></p> <p></p> <p>()</p>
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Form 8949 (2014)

Attachment Sequence No. **12A** Page **2**Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
BANKRUPTCY ESTATE OF HERBERT G ROGERS IIISocial security number or taxpayer identification number
30-6417481

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part II Long-Term. Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- ☒ (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	1500.0000 sh. ALLIANCE COLLECTION SERVICE INC	Various	12/18/14	300,000.	91,500.			208,500.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶				300,000.	91,500.			208,500.

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Form **8949** (2014)

Form **8960**Department of the Treasury
Internal Revenue Service (99)**Net Investment Income Tax—
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

OMB No. 1545-2227

2014Attachment
Sequence No. **72**

Name(s) shown on your tax return

BANKRUPTCY ESTATE OF HERBERT G ROGERS III

Your social security number or EIN

~~30-641~~7481**Part I Investment Income**

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b		
c	Combine lines 4a and 4b		4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	208,500.	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	208,500.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	208,500.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-	12	208,500.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	208,500.
14	Threshold based on filing status (see instructions)	14	125,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	83,500.
16	Enter the smaller of line 12 or line 15	16	83,500.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)	17	3,173.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)	21	

Form 81-110-14-8-1-000 (Rev. 6/44)



Mississippi
Fiduciary Income Tax Return
(For Estates and Trusts)
2014

☐ Amended

Tax Year Beginning

mm dd yyyy

Tax Year Ending

mm dd yyyy

Date estate/trust created 12 10 2013 mm dd yyyy		Date of decedent's death mm dd yyyy		Estate / Trust FEIN 306417481
				Decedent / Debtor SSN
Name of Estate or Trust BANKRUPTCY ESTATE OF HERBERT G ROGERS III Name of Fiduciary SELENE D MADDOX Title of Fiduciary TRUSTEE Mailing Address 362 NORTH BROADWAY ST City TUPELO				Check All That Apply <input checked="" type="checkbox"/> Initial Return <input type="checkbox"/> Short Period Return <input type="checkbox"/> Final Return Date of confirmation mm dd yyyy Date of closure mm dd yyyy
				Type of Entity <input type="checkbox"/> Estate <input checked="" type="checkbox"/> Bankruptcy Estate-Ch. 7 <input type="checkbox"/> Bankruptcy Estate-Ch. 11 <input type="checkbox"/> Simple Trust <input type="checkbox"/> Complex Trust <input type="checkbox"/> Grantor Trust Number of Mississippi K-1 schedules attached
State MS		Zip 38804	County Code 73	

MISSISSIPPI INCOME TAX

1 Mississippi taxable income (loss) (from page 2, line 25)	1	.00
2 Total income tax due (see instructions)	2	9860.00
3 Credit to tax paid to another state (attach Form 80-160)	3	.00
4 Other credits (attach Form 80-401)	4	.00
5 Net income tax due (line 2 minus line 3 and line 4)	5	9860.00

PAYMENTS

6 Mississippi income tax withheld (complete Form 80-107)	6	.00
7 Estimated tax payments, extension payments and/or amount Paid on original return	7	.00
8 Refund received and/or amount carried forward from original return (amended return only)	8	.00
9 Total payments (line 6 plus line 7 minus line 8)	9	.00

REFUND OR BALANCE DUE

10 Enter amount of overpayment (if line 9 is more than line 5, subtract line 5 from line 9)	10	.00
11 Overpayment to be applied to next year estimate tax account	11	.00
12 Overpayment refund (line 10 minus line 11)	12	.00
13 Balance due (if line 5 is more than line 9, subtract line 9 from line 5)	13	9860.00
14 Interest and penalty (see instructions)	14	.00
15 Total due (line 13 plus line 14)	15	9860.00

This return may be discussed with the preparer ☒ Yes ☐ No

I declare, under penalties of perjury, that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, this is a true, correct and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of Fiduciary or Officer Representing Fiduciary <i>Sele D Maddox</i>	Date 9/15/15	Phone Number (662) 841-0061	FEIN of Fiduciary
Paid Preparer Signature ETH 7 MTL CPA	Date 9-14-15	Paid Preparer Phone Number (662) 327-6002	Paid Preparer PTIN P00015101
Paid Preparer Address P O BOX 8000	City COLUMBUS	State MS	Zip Code 39705

Mail REFUND To: Department of Revenue, P.O. Box 23058, Jackson, MS 39225-3058
 Mail All Other Returns To: Department of Revenue, P.O. Box 23050, Jackson, MS 39225-3050
 Duplex and Photocopies are NOT Acceptable

[REDACTED]

[REDACTED]

Form 81-110-14-9-2-000 (Rev. 6/14)



Mississippi
Fiduciary Net Taxable Income Schedule
2014

Page 2

Estate / Trust FEIN _____

COMPUTATION OF TAXABLE INCOME

16 Federal adjusted total income (loss) from federal Form 1041 line 17 16 _____ .00

ADDITIONS

17 a State, local and foreign government taxes based on income 17a _____ .00
b Depletion in excess of cost basis 17b _____ .00
c Interest on obligations of other states/political subdivisions 17c _____ .00
d Expenses applicable to earning interest on U.S. Government obligations (see instructions) 17d _____ .00
e Itemized deductions claimed on federal Form 1041 (add if claimed standard deduction on 20e) 17e _____ .00
f Mississippi source QSST income 17f _____ .00
g Other additions (itemize each item) 17g _____ .00
h _____ 17h _____ .00
i _____ 17i _____ .00

18 Total additions (add lines 17a through line 17i) 18 _____ .00

19 Total income (line 16 plus line 18) 19 _____ .00

DEDUCTIONS

20 a Interest on U.S. government obligations 20a _____ .00
b Wages reduced by federal employment tax credits 20b _____ .00
c Miss. Code Ann. § 27-7-9(f)(10) included in line 4, page 1, federal Form 1041 (see instructions) 20c _____ .00
d Expenses applicable to earning interest income on line 17c above (see instructions) 20d _____ .00
e Standard deduction (see line 17e above if standard deduction is claimed) 20e _____ .00
f Non-Mississippi income (net of expenses) (non-resident fiduciary returns only) 20f _____ .00
g Other deductions (itemize each item) 20g _____ .00
h _____ 20h _____ .00
i _____ 20i _____ .00

21 Total deductions (add lines 20a through 20i) 21 _____ .00

TAXABLE INCOME

22 Adjusted net income (loss) for Mississippi purposes (line 19 minus line 21) 22 _____ .00

23 Amount allocated to beneficiaries (attach Schedule K, Form 81-131) 23 _____ .00

24 Exemption (see instructions) 24 _____ .00

25 Taxable income (loss) for Mississippi purposes (line 22 minus line 23 and line 24; enter here and on page 1, line 1) 25 _____ .00

Form 80-105-14-3-1-163 (Rev. 05/14)



801051431163

Mississippi

Resident Individual Income Tax Return

2014

REV 08/14/14 PRO

Amended

Taxpayer First Name		Initial	Last Name	
BANKRUPTCY ESTATE OF			HERBERT G ROGERS III	
Spouse First Name		Initial	Last Name	
			HERBERT G ROGERS III	
Mailing Address (Number and Street, Including Rural Route)				
SELENE D MADDOX, TRUSTEE 36				
City	State	Zip	County Code	
TUPELO	MS	38804	73	

SSN

30-641748

Spouse SSN

- 1 Married - Combined or Joint Return (\$12,000)
- 2 Married - Spouse Died in Tax Year (\$12,000)
- 3 ☒ Married - Filing Separate Returns (\$12,000)
- 4 Head of Family (\$8,000)
- 5 Single (\$6,000)

EXEMPTIONS

Dependents (in column B, enter "C" for child, "P" for parent or "R" for relative)

6	(A) Name	(B)	(C) Dependent SSN

7 Total number of dependents (from line 6 and Form 80-491)

8 Taxpayer Age 65 or Over Spouse Age 65 or Over

Taxpayer Blind Spouse Blind

9 Total dependents line 7 plus number of boxes checked line 8

10 Line 9 x \$1,500 10

11 Enter filing status exemption 11 12000

12 Total (line 10 plus line 11) 12 12000

MISSISSIPPI INCOME TAX

Column A (Taxpayer)

Column B (Spouse)

13	Mississippi adjusted gross income (from page 2, line 59)	13A	208500	13B	
14	Standard or itemized deductions (if itemized, attach Form 80-108)	14A	2300	14B	
15	Exemptions (from line 12; if married filing separately use 1/2 amount)	15A	6000	15B	
16	Mississippi taxable income (line 13 minus line 14 and line 15)	16A	200200	16B	
17	Income tax due (from Schedule of Tax Computation, see instructions)			17	9860
18	Credit for tax paid to another state (attach Form 80-160)			18	
19	Other credits (from Form 80-401, line 1)			19	0
20	Net income tax due (line 17 minus line 18 and line 19)			20	9860
21	Consumer use tax (see instructions)			21	
22	Total Mississippi income tax due (line 20 plus line 21)			22	9860

PAYMENTS

23	Mississippi income tax withheld (complete Form 80-107)	23	
24	Estimated tax payments, extension payments and/or amount paid on original return	24	
25	Refund received and/or amount carried forward from original return (amended return only)	25	
26	Total payments (line 23 plus line 24 minus line 25)	26	0

REFUND OR BALANCE DUE

27	Overpayment (if line 26 is more than line 22, subtract line 22 from line 26)	Farmers or Fishermen (see instructions)	27	
28	Interest on underestimated tax (from Form 80-320, line 12)		28	
29	Adjusted overpayment (line 27 minus line 28)		29	
30	Overpayment to be applied to next year estimated tax account		30	
31	Voluntary contribution (from Form 80-108, part III)		31	
32	Overpayment refund (line 29 minus line 30 and line 31)	REFUND	32	
33	Balance due (if line 22 is more than line 26, subtract line 26 from line 22)	BALANCE DUE	33	9860
34	Interest, penalty and interest on underestimated tax (from Form 80-320, line 19)		34	
35	Total due (line 33 plus line 34)	AMOUNT YOU OWE	35	9860

Installment Agreement Request
(see instructions for eligibility; attach Form 71-661)

PLEASE SIGN THIS TAX RETURN ON THE BOTTOM OF PAGE 2



801051432163

Mississippi

Resident Individual Income Tax Return

2014

REV 08/14/14 PRO

SSN

30-641748

INCOME	Column A (Taxpayer)	Column B (Spouse)
--------	---------------------	-------------------

36 Wages, salaries, tips, etc. (complete Form 80-107)	36A	36B
37 Business income (loss) (attach Federal Schedule C or C-EZ)	37A	37B
38 Capital gain (loss) (attach Federal Schedule D)	38A	38B
39 Rent, royalties, partnerships, S corporation trusts, etc. (from Form 80-108, part IV)	39A	39B
40 Farm income (loss) (attach Federal Schedule F)	40A	40B
41 Interest income (from Form 80-108, part II, line 3)	41A	41B
42 Dividend income (from Form 80-108, part II, line 6)	42A	42B
43 Alimony received	43A	43B
44 Taxable pensions and annuities (complete Form 80-107)	44A	44B
45 Unemployment compensation (complete Form 80-107)	45A	45B
46 Other income (loss) (from Form 80-108, part V, line 10)	46A	46B
47 Total income (add lines 36 through 46)	47A	47B

208500

208500

ADJUSTMENTS	Column A (Taxpayer)	Column B (Spouse)
-------------	---------------------	-------------------

48 Payments to IRA	48A	48B
49 Payments to self-employed SEP, SIMPLE and qualified retirement plans	49A	49B
50 Interest penalty on early withdrawal of savings	50A	50B
51 Alimony paid (complete below)	51A	51B

0

Name	SSN	State:
Name	SSN	State:
Name	SSN	State:

52 Moving expense (attach Federal Form 3903)	52A	52B
53 National Guard or Reserve pay (enter the lesser of amount or \$15,000)	53A	53B
54 Mississippi Prepaid Affordable College Tuition (MPACT)	54A	54B
55 Mississippi Affordable College Savings (MACS)	55A	55B
56 Self-employed health insurance deduction	56A	56B
57 Health savings account deduction	57A	57B
58 Total adjustments (add lines 48 through 57)	58A	58B
59 Mississippi adjusted gross income (line 47 minus line 58; enter on page 1, line 13)	59A	59B

0

208500

AMENDED RETURN - EXPLANATION OF CHANGES TO ORIGINAL RETURN (attach additional statement if needed)
--

This return may be discussed with the preparer ☒ Yes ☐ No

I declare, under penalties of perjury, that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, this is a true, correct and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Taxpayer Signature	Date	Taxpayer Phone Number	Paid Preparer PTIN
		6623276002	P00015101
Spouse Signature	Date	Paid Preparer Phone Number	Paid Preparer Email Address
	09142015	P O BOX 8000	efmcpa@mstacpa.com
Paid Preparer Signature	Date	Paid Preparer Address	City State Zip Code
		COLUMBUS MS	39705

Mail REFUND returns to: Department of Revenue, P.O. Box 23058, Jackson, MS 39225-3058
 Mail all other returns to: Department of Revenue, P.O. Box 23050, Jackson, MS 39225-3050

Duplex and Photocopies NOT Acceptable

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2014
Attachment
Sequence No. **12**

Name(s) shown on return

BANKRUPTCY ESTATE OF HERBERT G ROGERS III

Your social security number

30-6417481

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.	300,000.	91,500.		208,500.
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 208,500.

[REDACTED]

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions . . . ▶</p> <p>20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>	<p>16</p> <p>18</p> <p>19</p> <p>21 ()</p>	<p>208,500.</p>
--	---	-----------------

Form 8949 (2014)

Attachment Sequence No. **12A**Page **2**

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

BANKRUPTCY ESTATE OF HERBERT G ROGERS III

30-6417481

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part II Long-Term. Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- ☒ (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	1500.0000 sh. ALLIANCE COLLECTION SERVICE INC	Various	12/18/14	300,000.	91,500.			208,500.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ►				300,000.	91,500.			208,500.

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Form **8949** (2014)

[REDACTED]

Form **8949** (2014)